

Commission Regulation (EC) No 718/2007 of 12 June
2007 implementing Council Regulation (EC) No 1085/2006
establishing an instrument for pre-accession assistance (IPA)

PART II

SPECIFIC PROVISIONS

TITLE IV

RURAL DEVELOPMENT COMPONENT

CHAPTER III

Implementation

Section 1

Principles and financial management

Article 186

Implementing principles

1 Implementation of this component shall be carried out by the beneficiary countries on the basis of decentralised management without *ex ante* controls as referred to in Article 18.

2 Further provisions may be set out in the sectoral and financing agreements, referred to in Articles 7 and 8.

The provisions shall be consistent with the relevant rules applicable to rural development programmes in the Member States.

Article 187

Calculation of payments

By way of derogation from Article 44, the Community contribution to the programmes under this component shall be calculated by applying the co-financing rate laid down for each priority axis in the financing decision to the eligible expenditure certified in each expenditure declaration, subject to the maximum Community contribution attached to each priority axis.

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EC) No 718/2007, CHAPTER III. (See end of Document for details)

Article 188

Pre-financing

[^{F1} For the purposes of this component, pre-financing payments may amount to 30 % of the European Union contribution for the three most recent years of the programme concerned. Subject to the availability of budgetary appropriations, pre-financing may be paid in two or more instalments.]

2 In cases where the amounts paid for pre-financing referred to in paragraph 1 are not sufficient to ensure timely payment of claims from final beneficiaries, these amounts may be increased according to the provisions laid down in the sectoral or financing agreements during the period of implementation to cover such needs, provided that the cumulative amount of payments for pre-financing does not exceed 30 % of the Community contribution for the three most recent years as established in the financing decision adopting the multi-annual programmes.

3 The first instalment of pre-financing shall be paid by the Commission when the conditions laid down in Article 42(1) are fulfilled. Additional instalments may be paid following a request of the beneficiary country in accordance with the requirements provided for in paragraphs 1 and 2.

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) No 1292/2011 of 9 December 2011 amending Regulation \(EC\) No 718/2007 implementing Council Regulation \(EC\) No 1085/2006 establishing an instrument for pre-accession assistance \(IPA\)](#).

Article 189

Clearance of accounts

Detailed provisions for the clearance of accounts shall be set out in the sectoral and financing agreements, respectively referred to in Articles 7 and 8. They shall be consistent with the relevant rules applicable to the European Agricultural Fund for Rural Development as set out in Council Regulation (EC) No 1290/2005⁽¹⁾ and the regulations laying down detailed rules for its application. They may in particular provide for consultation of the Committee on the Agricultural Funds.

Article 190

Criteria for financial corrections

By way of derogation from Article 51(2), the Commission shall apply, depending on the findings, either flat-rate corrections, or punctual corrections or corrections based on an extrapolation of the findings.

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EC) No 718/2007, CHAPTER III. (See end of Document for details)

Section 2

Evaluation and monitoring

Article 191

Ex ante, interim and ex post evaluations

- 1 In accordance with Article 57, the programme shall be subject to *ex ante*, *ex post* and, where appropriate, interim evaluations carried out by independent evaluators under the responsibility of the beneficiary country.
- 2 The evaluations shall assess the implementation of the programme towards the achievement of objectives set out in Article 12 of the IPA Regulation.
- 3 Detailed modalities of these evaluations may be set out in the sectoral or financing agreements, respectively referred to in Articles 7 and 8. These modalities shall be consistent with the relevant rules applicable to rural development programmes in the Member States.

Article 192

Sectoral monitoring committee

- 1 In accordance with the provisions of Article 59, a sectoral monitoring committee shall be set up by the beneficiary country.
- 2 The sectoral monitoring committee shall be composed of representatives of relevant authorities and bodies, and appropriate economic, social and environmental partners. The sectoral monitoring committee shall draw up and approve its rules of procedure.
- 3 The sectoral monitoring committee shall be chaired by a representative of the beneficiary country. The Commission shall participate in the work of the sectoral monitoring committee.
- 4 The progress, efficiency and effectiveness of the programme in relation to its objectives shall be measured by means of indicators relating to the baseline situation as well as to the financial execution, outputs, results and impact of the programmes.

Article 193

Sectoral annual reports

- [^{F21} Under this component, the sectoral annual reports referred to in Article 61(1) shall be submitted to the Commission, the national IPA coordinator and the national authorising officer within six months of the end of each full calendar year of programme implementation.]
- a Such reports shall contain information regarding the implementation progress, covering in particular, the attainment of set objectives, the problems encountered in managing the programme, and the measures taken, financial execution, as well as monitoring and evaluation activities carried out.
 - b The sectoral annual reports shall be examined by the sectoral monitoring committee prior to their submission.

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EC) No 718/2007, CHAPTER III. (See end of Document for details)

2 A sectoral final report shall, after examination by the sectoral monitoring committee, be submitted to the Commission and the national IPA coordinator, at the latest six months after the final date of eligibility of expenditure under the programme.

Textual Amendments

- F2** Substituted by [Commission Regulation \(EU\) No 80/2010 of 28 January 2010 amending Regulation \(EC\) No 718/2007 implementing Council Regulation \(EC\) No 1085/2006 establishing an instrument for pre-accession assistance \(IPA\)](#).

Article 194

Further provisions for monitoring and reporting

Further provisions for monitoring and reporting may be set out in the sectoral and financing agreements referred to in Articles 7 and 8. They shall be consistent with the relevant rules applicable to the rural development programmes in the Member States.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EC) No 718/2007, CHAPTER III. (See end of Document for details)

(1) [OJ L 209, 11.8.2005, p. 1.](#)

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EC) No 718/2007, CHAPTER III.